IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.3856 OF 1987

Mukesh Chamanlal Nisar ..Petitioner.

V/s.

Union of India & Anr. ..Respondents.

Mr.Kamal Bulchandani i/b. Kamal & Co. for petitioner.
Mr.K.R.Chaudhari for respondents.

CORAM : F.I.REBELLO, J.
R.V.MORE, J.

DATED : 5TH JULY, 2007.

P.C. :-

1. The petitioner imported the vehicle pursuant to the permission dated 26th September, 1986, styled as Ad-hoc exemption order No.232 vide outward No.459/382/82-Cus.V. It appears that the custom authorities were raising some issues in the matter of removing the vehicle. Pursuant to this present petition was filed. An interim order came to be passed on 11th December, 1987. The vehicle was released by the customs authorities.

2. The issue is as to whether apart from the exemption order, whether custom duty, in addition was payable and the custom clearance permission was

required. The issue had comes up for consideration before this court in Writ Petition No.3855 of 1987 and it was disposed of by Judgment of a learned Division Bench of this court dated 28th July, 2006. The contention urged on behalf of the respondent was negatived.

3. Considering the fact that the issue in this petition is now covered by the Judgment of this court in Writ Petition No.3855 of 1987, the present petition will also have to be allowed. In the light of that rule made absolute in terms of prayer clauses (a) and (b). It will be open for the respondent to pass final order on the Bill of Entry filed by the petitioner after due assessment. In view of the above, the bank guarantee will be returned to the petitioner duly cancelled.

4. There will be no order as to costs.

(F.I.REBELLO,J.)

(R.V.MORE, J.)